



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 122 S. MONROE ST.
WATERLOO, WI 53594-1499

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I EUGENE D. WEIHERT of
(Person responsible for accounts)

_____, Waterloo Water & Light Commission, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/1999
(Signature of person responsible for accounts)	(Date)

UTILITY SUPERINTENDENT

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERLOO WATER & LIGHT COMMISSION**Utility Address:** 122 S. MONROE ST.

WATERLOO, WI 53594-1499

When was utility organized? 12/1/1908**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR EUGENE D. WEIHERT**Title:** UTILITY SUPERINTENDENT**Office Address:**

122 S. MONROE ST.

WATERLOO, WI 53594-1499

Telephone: (920) 478 - 2260**Fax Number:** (920) 478 - 9682**E-mail Address:** eugeneweiherth@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO.**Title:****Office Address:** VIRCHOW, KRAUSE & CO.

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 8532**Fax Number:****E-mail Address:****Date of most recent audit report:** 12/31/1998**Period covered by most recent audit:** 01/01/1998 - 12/31/1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR EUGENE D. WEIHERT**Title:** UTILITY SUPERINTENDENT**Office Address:**122 S. MONROE ST
WATERLOO, WI 53594-1499**Telephone:** (920) 478 - 2260**Fax Number:** (920) 478 - 9682**E-mail Address:** eugeneweihert@wppisys.org

Name of utility commission/committee: Waterloo Water & Light Commission

Names of members of utility commission/committee:MR CLIFFORD BUTZINE, COMMISSIONER
MR FREDERICK HOLLAUS, COMMISSIONER
MR DENNIS MOUNGEY, COMMISSION VICE PRESIDENT
MR HUBERT PANN, COMMISSION SECRETARY
MR RAYMOND ROBERTSON, COMMISSION PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,590,925	3,319,863	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,113,257	2,918,522	2
Depreciation Expense (403)	123,133	111,423	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	120,863	102,893	5
Total Operating Expenses	3,357,253	3,132,838	
Net Operating Income	233,672	187,025	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	233,672	187,025	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,012	(10)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	149,940	128,211	10
Miscellaneous Nonoperating Income (421)	173,772	175,961	11
Total Other Income	324,724	304,162	
Total Income	558,396	491,187	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	864	0	13
Total Miscellaneous Income Deductions	864	0	
Income Before Interest Charges	557,532	491,187	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	191,168	137,532	14
Amortization of Debt Discount and Expense (428)	5,642	5,265	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	16,627	24,562	17
Other Interest Expense (431)	25	19	18
Interest Charged to Construction--Cr. (432)	21,406		19
Total Interest Charges	192,056	167,378	
Net Income	365,476	323,809	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,690,222	2,407,706	20
Balance Transferred from Income (433)	365,476	323,809	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	42,342	41,293	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,013,356	2,690,222	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Investment Income	149,940	5
Total (Acct. 419):	149,940	
Miscellaneous Nonoperating Income (421):		
Non-regulated Sewer Operations	173,772	6
Total (Acct. 421):	173,772	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
Dues & Program Fees	864	8
Total (Acct. 426):	864	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Amortization of loss on refunding debt	42,342	10
Total (Acct. 435)--Debit:	42,342	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	65	2,829			2,894	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	8	36			44	2
Payroll	35	1,803			1,838	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	43	1,839	0	0	1,882	
Net income (or loss)	22	990	0	0	1,012	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	321,274	3,269,651	0	0	3,590,925	1
Less: interdepartmental sales	2,647	100,863	0	0	103,510	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		204			204	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	318,627	3,168,584	0	0	3,487,211	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	64,679	303	64,982	1
Electric operating expenses	133,273	1,984	135,257	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	79,259	226	79,485	5
Merchandising and jobbing	3,931		3,931	6
Other nonutility expenses			0	7
Water utility plant accounts	935		935	8
Electric utility plant accounts	21,235		21,235	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	1,025		1,025	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	263		263	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	2,513	(2,513)	0	18
All other accounts	46		46	19
Total Payroll	307,159	0	307,159	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	5,624,972	4,826,597	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,632,971	1,555,209	2
Net Utility Plant	3,992,001	3,271,388	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	3,992,001	3,271,388	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,887,517	4,739,515	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,994,363	1,834,326	6
Net Nonutility Property	2,893,154	2,905,189	
Investment in Municipality (123)	0	0	7
Other Investments (124)	383,523	0	8
Special Funds (125-128)	1,599,512	2,275,411	9
Total Other Property and Investments	4,876,189	5,180,600	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	24,957	50,995	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	175	175	12
Temporary Cash Investments (136)	580,669	386,926	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	408,364	369,485	15
Other Accounts Receivable (143)	11,585	20,595	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	14,977	12,484	18
Materials and Supplies (151-163)	109,944	91,793	19
Prepayments (165)	13,642	16,611	20
Interest and Dividends Receivable (171)	10,450		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,174,763	949,064	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	87,166	47,632	24
Other Deferred Debits (182-186)	28,894	481,021	25
Total Deferred Debits	116,060	528,653	
Total Assets and Other Debits	10,159,013	9,929,705	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	180,674	140,114	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,013,356	2,690,222	28
Total Proprietary Capital	3,194,030	2,830,336	
LONG-TERM DEBT			
Bonds (221-222)	3,255,000	3,380,000	29
Advances from Municipality (223)	250,200	333,600	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,505,200	3,713,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	248,556	295,629	33
Payables to Municipality (233)	6,752	10,251	34
Customer Deposits (235)	350	250	35
Taxes Accrued (236)	98,445	83,044	36
Interest Accrued (237)	35,807	47,887	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	10,940	10,265	40
Miscellaneous Current and Accrued Liabilities (242)	5		41
Total Current and Accrued Liabilities	400,855	447,326	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	11,811	11,909	43
Other Deferred Credits (253)	383,523	385,800	44
Total Deferred Credits	395,334	397,709	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	43,601	46,511	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	43,601	46,511	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,619,993	2,494,223	49
Total Liabilities and Other Credits	10,159,013	9,929,705	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,404,908	0	0	2,569,830	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				650,234	7
Total Utility Plant	2,404,908	0	0	3,220,064	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	321,386	0	0	1,311,585	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	321,386	0	0	1,311,585	
Net Utility Plant	2,083,522	0	0	1,908,479	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	273,587	1,281,622			1,555,209	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	40,069	83,064			123,133	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,810				2,810	6
Accruals charged other						7
accounts (specify):						8
Transportation clearing	2,262	17,666			19,928	9
Salvage	6,023	20,808			26,831	10
Other credits (specify):						11
					0	12
Total credits	51,164	121,538	0	0	172,702	13
Debits during year						14
Book cost of plant retired	3,365	90,012			93,377	15
Cost of removal	0	1,563			1,563	16
Other debits (specify):						17
					0	18
Total debits	3,365	91,575	0	0	94,940	19
Balance End of Year	321,386	1,311,585	0	0	1,632,971	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	4,634,185	275,373	22,041	4,887,517	1
Other (specify):					
Construction work in progress	105,330	236,688	342,018	0	2
Total Nonutility Property (121)	4,739,515	512,061	364,059	4,887,517	
Less accum. prov. depr. & amort. (122)	1,834,326	182,077	22,040	1,994,363	3
Net Nonutility Property	2,905,189	329,984	342,019	2,893,154	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			93,104		93,104	75,404	3
Total Electric Utility					93,104	75,404	

Account	Total End of Year	Amount Prior Year	
Electric utility total	93,104	75,404	1
Water utility (154)	16,840	16,389	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	109,944	91,793	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 issue	4,602	428	29,695	1
1997 issue	1,040	428	12,294	2
Loss on advance refunding of debt	45,177	189	45,177	3
Total			87,166	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	140,114	1
Changes during year (explain):		
Water Main in Industrial Park	40,560	2
Balance end of year	180,674	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Bonds	06/23/1993	11/01/2009	4.83%	1,880,000	1
1997 Bonds	09/03/1997	11/01/2014	5.90%	1,375,000	2
Total Bonds (Account 221):				3,255,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 3,255,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 Promissory Note	08/20/1996	08/20/2001	5.00%	250,200	1
Total for Account 223				<u>250,200</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	83,044	1
Accruals:		
Charged water department expense	47,833	2
Charged electric department expense	73,051	3
Charged sewer department expense	6,046	4
Other (explain):		
NONE		5
Total Accruals and other credits	126,930	
Taxes paid during year:		
County, state and local taxes	83,044	6
Social Security taxes	19,987	7
PSC Remainder Assessment	4,204	8
Other (explain):		
Gross Receipts Tax	4,294	9
Total payments and other debits	111,529	
Balance end of year	98,445	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
1993 & 1997 MRB's	40,856	191,168	201,552	30,472	2
Subtotal	40,856	191,168	201,552	30,472	
Advances from Municipality (223)					
None	0			0	3
1996 Promissory Note	6,881	16,627	18,348	5,160	4
Subtotal	6,881	16,627	18,348	5,160	
Other Long-Term Debt (224)					
None	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	150	25		175	6
Subtotal	150	25	0	175	
Total	47,887	207,820	219,900	35,807	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	672,123	323,348	0	1,498,752	0	2,494,223	1
Add credits during year:							
For Services	29,241	10,666				39,907	2
For Mains	104,529					104,529	3
Other (specify):							
Line extensions		30,872				30,872	4
Booster station special assessments	11,270					11,270	5
Hydrants	19,472					19,472	6
Deduct charges (specify):							
Grant Amortization				80,280		80,280	7
Balance End of Year	836,635	364,886	0	1,418,472	0	2,619,993	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Deferred special assessments	383,523	2
Total (Acct. 124):	383,523	
Sinking Funds (125):		
Bond Redemption	95,701	3
Bond Reserve	347,344	4
Equipment Replacement	564,698	5
Construction Account	591,769	6
Total (Acct. 125):	1,599,512	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,391	12
Electric	330,830	13
Sewer (Regulated)		14
Other (specify):		
Sewer (non-regulated)	45,870	15
Garbage	8,273	16
Total (Acct. 142):	408,364	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
Pole contacts	2,856	19
Unpaid invoices for material & misc. labor	8,729	20
Total (Acct. 143):	11,585	
Receivables from Municipality (145):		
Public Fire Protection	3,211	21
Delinquent bills on tax roll	11,766	22
Total (Acct. 145):	14,977	
Prepayments (165):		
Insurance	13,642	23
Total (Acct. 165):	13,642	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
Water	28,894	25
Total (Acct. 183):	28,894	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
Garbage collections	6,752	29
Total (Acct. 233):	6,752	
Other Deferred Credits (253):		
Deferred revenues for special assessments	383,523	30
Total (Acct. 253):	383,523	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,168,649	2,500,245	0	0	4,668,894	1
Materials and Supplies	16,614	84,254	0	0	100,868	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	297,486	1,296,603	0	0	1,594,089	4
Customer Advances for Construction	11,643	49			11,692	5
Contributions in Aid of Construction	754,379	344,117	0	0	1,098,496	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,121,755	943,730	0	0	2,065,485	
Net Operating Income	92,851	140,821	0	0	233,672	8
Net Operating Income as a percent of						
Average Net Rate Base	8.28%	14.92%	N/A	N/A	11.31%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	160,394	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,851,789	3
Other (Specify):		4
Total Average Proprietary Capital	3,012,183	
Net Income		
Net Income	365,476	5
Percent Return on Proprietary Capital	12.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Revenue bonds were issued for electric & water projects in 1998.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

New pump at Streator Lane lift station	\$5,000
Phosphorus removal equipment	\$217,197
Retire old Streator Lane lift station	\$11,817
Retire old W. Madison Street lift station	\$7,317
New equipment at Streator Lane lift station	\$34,736

Identification and Ownership (Page iv)

June 9, 1999

Mr. Eugene D. Weihert, Utility Superintendent
Waterloo Water And Light Commission
122 South Monroe Street
Waterloo, WI 53594-1499

1998 Analytical Review DWCCA-6220-ELE

Dear Mr. Weihert:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	318,177	1
Total Sales of Water	318,177	
Other Operating Revenues		
Forfeited Discounts (470)	333	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,764	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,097	
Total Operating Revenues	321,274	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	11,869	8
Pumping Expenses (620-633)	47,691	9
Water Treatment Expenses (640-652)	12,195	10
Transmission and Distribution Expenses (660-678)	18,780	11
Customer Accounts Expenses (901-905)	11,520	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	38,466	14
Total Operation and Maintenance Expenses	140,521	
Other Operating Expenses		
Depreciation Expense (403)	40,069	15
Amortization Expense (404-407)		16
Taxes (408)	47,833	17
Total Other Operating Expenses	87,902	
Total Operating Expenses	228,423	
NET OPERATING INCOME	92,851	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	918	53,729	67,692	4
Commercial	122	51,905	31,521	5
Industrial	9	406,882	148,189	6
Total Metered Sales to General Customers (461)	1,049	512,516	247,402	
Private Fire Protection Service (462)	10		5,374	7
Public Fire Protection Service (463)	1		56,951	8
Other Sales to Public Authorities (464)	11	4,257	3,495	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	2,940	2,308	11
Interdepartmental Sales (467)	5	5,402	2,647	12
Total Sales of Water	1,077	525,115	318,177	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Portland Sanitary District	City limits	2,940	2,308	1
Total		2,940	2,308	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	56,951	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	56,951	
Forfeited Discounts (470):		
Customer late payment charges	333	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	333	
Miscellaneous Service Revenues (471):		
None		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,764	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,764	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	4,686	1
Operation Labor and Expenses (601)	7,183	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	11,869	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	27,547	17
Pumping Labor and Expenses (624)	11,992	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,940	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	103	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	4,109	25
Total Pumping Expenses	47,691	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	8,223	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	3,563	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	409	33
Total Water Treatment Expenses	12,195	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	344	35
Transmission and Distribution Lines Expenses (662)	2,697	36
Meter Expenses (663)	3,103	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	78	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	3,988	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	6,086	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	2,484	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	18,780	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	5,754	51
Customer Records and Collection Expenses (903)	5,766	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	11,520	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,866	56
Office Supplies and Expenses (921)	1,112	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,101	59
Property Insurance (924)	1,116	60
Injuries and Damages (925)	1,460	61
Employee Pensions and Benefits (926)	17,566	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,124	65
Rents (931)		66
Maintenance of General Plant (932)	121	67
Total Administrative and General Expenses	38,466	
Total Operation and Maintenance Expenses	140,521	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		43,679	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,083	2
Net property tax equivalent		42,596	
Social Security		4,985	3
PSC Remainder Assessment		252	4
Other (specify): NONE			5
Total tax expense		47,833	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247111				3
County tax rate	mills		4.858883				4
Local tax rate	mills		11.473338				5
School tax rate	mills		13.543057				6
Voc. school tax rate	mills		1.828745				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.951134				10
Less: state credit	mills		2.286570				11
Net tax rate	mills		29.664564				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.473338				14
Combined School Tax Rate	mills		15.371802				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.845140				17
Total Tax Rate	mills		31.951134				18
Ratio of Local and School Tax to Total	dec.		0.840194				19
Total tax net of state credit	mills		29.664564				20
Net Local and School Tax Rate	mills		24.923978				21
Utility Plant, Jan. 1	\$	2,149,649	2,149,649				22
Materials & Supplies	\$	16,389	16,389				23
Subtotal	\$	2,166,038	2,166,038				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,166,038	2,166,038				26
Assessment Ratio	dec.		0.809079				27
Assessed Value	\$	1,752,496	1,752,496				28
Net Local & School Rate	mills		24.923978				29
Tax Equiv. Computed for Current Year	\$	43,679	43,679				30
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	43,679					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,012		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	23,973		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	19,614		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	45,599	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	329,471		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,268		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,086		20
Total Pumping Plant	498,825	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,068		23
Total Water Treatment Plant	4,068	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,017		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,012	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			23,973	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			19,614	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	45,599	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			329,471	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			167,268	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
Total Pumping Plant	0	0	498,825	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,068	23
Total Water Treatment Plant	0	0	4,068	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,017	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	83,086		26
Transmission and Distribution Mains (343)	833,498	392,255	27
Fire Mains (344)	0		28
Services (345)	174,585	43,490	29
Meters (346)	107,389	9,147	30
Hydrants (348)	96,137	29,528	31
Other Transmission and Distribution Plant (349)	318		32
Total Transmission and Distribution Plant	1,297,030	474,420	
GENERAL PLANT			
Land and Land Rights (389)	38		33
Structures and Improvements (390)	7,305		34
Office Furniture and Equipment (391)	433		35
Computer Equipment (391.1)	1,604	1,463	36
Transportation Equipment (392)	27,143		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	48,949		39
Laboratory Equipment (395)	973		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	423		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	86,868	1,463	
Total utility plant in service directly assignable	1,932,390	475,883	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,932,390	475,883	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			83,086	26
Transmission and Distribution Mains (343)	2,211		1,223,542	27
Fire Mains (344)			0	28
Services (345)	491		217,584	29
Meters (346)	489		116,047	30
Hydrants (348)	174		125,491	31
Other Transmission and Distribution Plant (349)			318	32
Total Transmission and Distribution Plant	3,365	0	1,768,085	
GENERAL PLANT				
Land and Land Rights (389)			38	33
Structures and Improvements (390)			7,305	34
Office Furniture and Equipment (391)			433	35
Computer Equipment (391.1)			3,067	36
Transportation Equipment (392)			27,143	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			48,949	39
Laboratory Equipment (395)			973	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			423	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	88,331	
Total utility plant in service directly assignable	3,365	0	2,404,908	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	3,365	0	2,404,908	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	465	2.94%	705	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	4,470	1.77%	347	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	4,935		1,052	
PUMPING PLANT				
Structures and Improvements (321)	21,628	2.44%	8,039	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	(9,524)	4.42%	7,393	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,086			15
Total Pumping Plant	14,190		15,432	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(2,454)	6.00%	244	17
Total Water Treatment Plant	(2,454)		244	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	48,713	1.87%	1,554	19
Transmission and Distribution Mains (343)	65,556	0.93%	9,438	20
Fire Mains (344)	0			21
Services (345)	44,260	2.09%	4,099	22
Meters (346)	30,064	5.03%	5,619	23
Hydrants (348)	15,675	1.59%	1,762	24
Other Transmission and Distribution Plant (349)	316		0	25
Total Transmission and Distribution Plant	204,584		22,472	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					1,170	4
315					0	5
316					4,817	6
317					0	7
	0	0	0	0	5,987	
321					29,667	8
322					0	9
323					0	10
324					0	11
325			5,700		3,569	12
326					0	13
327					0	14
328					2,086	15
	0	0	5,700	0	35,322	
331					0	16
332					(2,210)	17
	0	0	0	0	(2,210)	
341					0	18
342					50,267	19
343	2,211				72,783	20
344					0	21
345	491		100		47,968	22
346	489		223		35,417	23
348	174				17,263	24
349					316	25
	3,365	0	323	0	224,014	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	1,900	2.25%	164	26
Office Furniture and Equipment (391)	381		0	27
Computer Equipment (391.1)	990	26.67%	623	28
Transportation Equipment (392)	14,217	10.50%	2,261	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	33,729	5.83%	2,854	31
Laboratory Equipment (395)	986			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	129	9.17%	39	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	52,332		5,941	
Total accum. prov. directly assignable	273,587		45,141	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 273,587		 45,141	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					2,064	26
391					381	27
391.1					1,613	28
392					16,478	29
393					0	30
394					36,583	31
395					986	32
396					0	33
397					168	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	58,273	
	3,365	0	6,023	0	321,386	
					0	38
	3,365	0	6,023	0	321,386	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			46,458	46,458	1
February			40,425	40,425	2
March			44,832	44,832	3
April			46,171	46,171	4
May			50,503	50,503	5
June			50,758	50,758	6
July			51,606	51,606	7
August			52,422	52,422	8
September			49,664	49,664	9
October			41,286	41,286	10
November			33,958	33,958	11
December			33,113	33,113	12
Total for year	0	0	541,196	541,196	
Less: Measured or estimated water used in main flushing and water treatment during year				110	13
Less: Other utility use				23	14
Other utility use explanation: sewer flushing					15
Water pumped into distribution system				541,063	16
Less: Water sold				525,115	17
Losses and unaccounted for				15,948	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,989	21
Date of maximum: 6/22/1998					22
Cause of maximum: summer usage					23
Minimum gallons pumped by all methods in any one day during reporting year				485	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				521,090	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9
Year Installed	1997	1997	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	WELL #1	14
Location	HIAWATHA TR.	HIAWAHTA TR.	200 S. MONROE ST.	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO	PACO	GOULDS	18
Year Installed	1990	1990	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	50	500	700	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	U. S. MOTOR	22
Year Installed	1990	1990	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	5	20	50	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #2	WELL #4	1
Location	600 LUM AVE.	PORTER ST.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE & BOWL	5
Year Installed	1953	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	475	530	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	10
Year Installed	1953	1968	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	INDIAN HILLS	SQUIRE ST.		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1967	1910		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	100	165		10
Total capacity in gallons	1,000,000	100,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			19
				20
Is a corrosion control chemical used (yes, no)?	N			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	742	0	0	0	742	1
M	D	1.000	158	0	0	0	158	2
M	D	1.250	963	0	0	0	963	3
M	D	1.500	177	0	0	0	177	4
M	D	2.000	240	0	0	0	240	5
M	D	4.000	3,749	0	680	0	3,069	6
M	D	6.000	44,633	20	420	0	44,233	7
M	T	6.000	410	0	0	0	410	8
M	D	8.000	15,538	1,360	0	0	16,898	9
M	D	10.000	9,279	1,643	0	0	10,922	10
M	D	12.000	678	3,500	0	0	4,178	11
M	T	12.000	2,656	0	0	0	2,656	12
Total Within Municipality			79,223	6,523	1,100	0	84,646	
Total Utility			79,223	6,523	1,100	0	84,646	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	167	0	0	0	167		1
M	0.750	514	0	10	0	504		2
M	1.000	307	11	0	0	318		3
M	1.250	5	0	0	0	5		4
M	1.500	6	1	0	0	7		5
M	2.000	12	1	0	0	13		6
M	3.000	4	0	0	0	4		7
M	4.000	9	0	0	0	9		8
M	6.000	2	9	0	0	11		9
Total Utility		1,026	22	10	0	1,038	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	831	42	14	0	859	52	1
0.750	229	48	1	0	276	51	2
1.000	79	0	0	0	79	0	3
1.500	22	0	0	0	22	0	4
2.000	18	3	0	0	21	3	5
3.000	10	0	0	0	10	0	6
4.000	8	0	0	0	8	0	7
6.000	1	0	0	0	1	0	8
8.000	1	0	0	0	1	0	9
10.000	1	0	0	0	1	0	10
Total:	1,200	93	15	0	1,278	106	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	697	65	2	2	3	90	859	1
0.750	220	17	2	0	0	37	276	2
1.000	38	21	1	3	0	16	79	3
1.500	0	17	1	0	1	3	22	4
2.000	0	9	3	4	1	4	21	5
3.000	0	3	1	1	1	4	10	6
4.000	0	1	2	1	0	4	8	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	1	0	0	0	1	9
10.000	0	0	0	0	1	0	1	10
Total:	955	133	14	11	7	158	1,278	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	134	11	2		143	2
Total Fire Hydrants	134	11	2	0	143	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	297
Number of distribution valves operated during year:	102

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

Acct. #395 - Plant in Service balance is \$973 and Acc. Pro. for Depr. balance is \$986. Too much was accrued for 1993 and all equipment was fully depreciated. An adjustment will be made in 1999.

Acct. #332 - Balance is (\$2,210). In 1996, three old fluoride pumps were retired at a cost of \$5,543.48, and were not fully depreciated at that time, leaving a credit balance.

Pumping & Power Equipment (Page W-15)

Water Treatment Plant - Point of Application is at the three well houses. Rated capacity of water treatment plant is unavailable at this time.

Water Mains (Page W-17)

The City of Waterloo paid for 440' of 8" water main and was recorded as Capital Paid by Municipality.

Other mains were financed by the developers.

Water Services (Page W-18)

Nineteen (19) water services were installed by the developer at a cost of \$29,240.50 and were recorded as a contribution in aid of construction.

Three (3) water services were installed by the utility.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,253,801	1
Total Sales of Electricity	3,253,801	
Other Operating Revenues		
Forfeited Discounts (450)	5,685	2
Miscellaneous Service Revenues (451)	2,958	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,841	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,366	7
Total Other Operating Revenues	15,850	
Total Operating Revenues	3,269,651	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	2,678,214	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	94,500	10
Customer Accounts Expenses (901-905)	41,590	11
Sales Expenses (911-916)	22,809	12
Administrative and General Expenses (920-932)	135,623	13
Total Operation and Maintenance Expenses	2,972,736	
Other Expenses		
Depreciation Expense (403)	83,064	14
Amortization Expense (404-407)		15
Taxes (408)	73,030	16
Total Other Expenses	156,094	
Total Operating Expenses	3,128,830	
NET OPERATING INCOME	140,821	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,685	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,685	
Miscellaneous Service Revenues (451):		
Reconnections & misc.	2,958	3
Total Miscellaneous Service Revenues (451)	2,958	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Rental of misc. electric equipment	2,841	5
Total Rent from Electric Property (454)	2,841	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales tax handling & material charges	4,366	7
Total Other Electric Revenues (456)	4,366	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	2,678,214	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	2,678,214	
Total Power Production Expenses	2,678,214	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	12,227	52
Overhead Line Expenses (583)	25,472	53
Underground Line Expenses (584)	5,489	54
Street Lighting and Signal System Expenses (585)	2,567	55
Meter Expenses (586)	7,000	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	10,727	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	10,605	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	14,299	63
Maintenance of Underground Lines (594)	52	64
Maintenance of Line Transformers (595)	177	65
Maintenance of Street Lighting and Signal Systems (596)	5,885	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	94,500	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	13,245	70
Customer Records and Collection Expenses (903)	28,549	71
Uncollectible Accounts (904)	(204)	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	41,590	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	22,809	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>22,809</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	28,628	78
Office Supplies and Expenses (921)	16,016	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	22,812	81
Property Insurance (924)	2,435	82
Injuries and Damages (925)	3,118	83
Employee Pensions and Benefits (926)	32,311	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	28,531	87
Rents (931)		88
Maintenance of General Plant (932)	1,772	89
Total Administrative and General Expenses	<u>135,623</u>	
Total Operation and Maintenance Expenses	<u><u>2,972,736</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		54,746	1
Social Security		10,039	2
Wisconsin Gross Receipts Tax		4,294	3
PSC Remainder Assessment		3,951	4
Other (specify): NONE			5
Total tax expense		73,030	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247111				3
County tax rate	mills		4.858883				4
Local tax rate	mills		11.473338				5
School tax rate	mills		13.543057				6
Voc. school tax rate	mills		1.828745				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.951134				10
Less: state credit	mills		2.286570				11
Net tax rate	mills		29.664564				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.473338				14
Combined School Tax Rate	mills		15.371802				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.845140				17
Total Tax Rate	mills		31.951134				18
Ratio of Local and School Tax to Total	dec.		0.840194				19
Total tax net of state credit	mills		29.664564				20
Net Local and School Tax Rate	mills		24.923978				21
Utility Plant, Jan. 1	\$	2,675,948	2,675,948				22
Materials & Supplies	\$	75,404	75,404				23
Subtotal	\$	2,751,352	2,751,352				24
Less: Plant Outside Limits	\$	36,492	36,492				25
Taxable Assets	\$	2,714,860	2,714,860				26
Assessment Ratio	dec.		0.809079				27
Assessed Value	\$	2,196,536	2,196,536				28
Net Local & School Rate	mills		24.923978				29
Tax Equiv. Computed for Current Year	\$	54,746	54,746				30
Tax Equivalent per 1994 PSC Report	\$	49,526					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	54,746					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	75,271		32
Roads and Trails (359)	0		33
Total Transmission Plant	75,271	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	649,433		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	137,903	2,151	38
Overhead Conductors and Devices (365)	167,640	4,202	39
Underground Conduit (366)	3,088	702	40
Underground Conductors and Devices (367)	206,753	32,144	41
Line Transformers (368)	349,147	59,734	42
Services (369)	189,841	17,427	43
Meters (370)	133,220	11,499	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	129,075	4,615	47
Total Distribution Plant	1,971,966	132,474	
GENERAL PLANT			
Land and Land Rights (389)	1,553		48
Structures and Improvements (390)	64,253		49
Office Furniture and Equipment (391)	15,250		50
Computer Equipment (391.1)	31,151	1,463	51
Transportation Equipment (392)	179,328	90,355	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	31,405	3,474	54
Laboratory Equipment (395)	9,158		55
Power Operated Equipment (396)	46,674		56
Communication Equipment (397)	4,651		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			75,271 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	75,271
DISTRIBUTION PLANT			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)			649,433 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	432		139,622 38
Overhead Conductors and Devices (365)			171,842 39
Underground Conduit (366)			3,790 40
Underground Conductors and Devices (367)			238,897 41
Line Transformers (368)	388		408,493 42
Services (369)	140		207,128 43
Meters (370)	841		143,878 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			133,690 47
Total Distribution Plant	1,801	0	2,102,639
GENERAL PLANT			
Land and Land Rights (389)			1,553 48
Structures and Improvements (390)			64,253 49
Office Furniture and Equipment (391)			15,250 50
Computer Equipment (391.1)			32,614 51
Transportation Equipment (392)	88,211	1,416	182,888 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			34,879 54
Laboratory Equipment (395)			9,158 55
Power Operated Equipment (396)			46,674 56
Communication Equipment (397)			4,651 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	383,423	95,292
Total utility plant in service directly assignable	2,430,660	227,766
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	 2,430,660	 227,766

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	88,211	1,416	391,920
Total utility plant in service directly assignable	90,012	1,416	2,569,830
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	90,012	1,416	2,569,830

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0			22
Overhead Conductors and Devices (356)	0			23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	30,961	3.33%	2,507	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					33,468	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	30,961		2,507	
DISTRIBUTION PLANT				
Structures and Improvements (361)	659	2.00%	148	27
Station Equipment (362)	306,207	3.33%	21,626	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	91,928	4.00%	5,550	30
Overhead Conductors and Devices (365)	100,026	3.00%	5,092	31
Underground Conduit (366)	2,022	2.50%	86	32
Underground Conductors and Devices (367)	59,396	3.33%	7,420	33
Line Transformers (368)	131,467	3.00%	11,380	34
Services (369)	100,181	4.50%	8,931	35
Meters (370)	82,220	3.33%	4,614	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	120,479	5.00%	6,569	39
Total Distribution Plant	994,585		71,416	
GENERAL PLANT				
Structures and Improvements (390)	25,578	2.50%	1,606	40
Office Furniture and Equipment (391)	16,277	0.00%		41
Computer Equipment (391.1)	11,183	14.29%	4,556	42
Transportation Equipment (392)	141,565	8.33%	13,884	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	15,570	6.67%	2,211	45
Laboratory Equipment (395)	8,281	5.00%	458	46
Power Operated Equipment (396)	35,276	7.69%	2,366	47
Communication Equipment (397)	2,346	6.67%	310	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	256,076		25,391	
Total accum. prov. directly assignable	1,281,622		99,314	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	33,468	
361					807	27
362					327,833	28
363					0	29
364	432	964	396		96,478	30
365			10		105,128	31
366					2,108	32
367			850		67,666	33
368	388				142,459	34
369	140	599	183		108,556	35
370	841		27		86,020	36
371					0	37
372					0	38
373					127,048	39
	1,801	1,563	1,466	0	1,064,103	
390					27,184	40
391					16,277	41
391.1					15,739	42
392	88,211		19,342	1,416	87,996	43
393					0	44
394					17,781	45
395					8,739	46
396					37,642	47
397					2,656	48
398					0	49
399					0	50
	88,211	0	19,342	1,416	214,014	
	90,012	1,563	20,808	1,416	1,311,585	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>1,281,622</u>		<u>99,314</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	90,012	1,563	20,808	1,416	1,311,585

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.18	25.24	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.07	7.27	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
26.4 kV overhead and underground		0.93	13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	6	7
Nonfarm	105	8
Total	111	9
Customers served at other than rural rates:		10
Farm	13	11
Nonfarm	35	12
Total	48	13
Total customers on rural lines at end of year	159	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	11,179	Tuesday	01/13/1998	12:00	6,074
February	02	11,141	Wednesday	02/04/1998	18:00	5,444
March	03	10,927	Wednesday	03/11/1998	12:00	6,011
April	04	10,651	Wednesday	04/01/1998	10:00	5,525
May	05	10,692	Wednesday	05/27/1998	12:00	5,614
June	06	11,105	Thursday	06/25/1998	12:00	5,659
July	07	11,770	Tuesday	07/14/1998	14:00	5,995
August	08	11,630	Tuesday	08/25/1998	14:00	6,267
September	09	11,376	Tuesday	09/01/1998	12:00	5,786
October	10	10,793	Wednesday	10/28/1998	11:00	5,861
November	11	11,069	Wednesday	11/11/1998	13:00	5,825
December	12	11,141	Wednesday	12/30/1998	10:00	6,182
Total		133,474				70,243

System Name Wisconsin Public Power, Inc.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

60 minutes integrated Wisconsin Public Power, Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		70,243	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		70,243	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		66,454	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		66,454	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,789	27
Total Energy Losses		3,789	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.3941%	29
Total Disposition of Energy		70,243	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential	RG-1	1,357	11,661	1
Total Sales for Residential Sales		1,357	11,661	
Commercial & Industrial				
Small Power	CP-1	17	5,769	2
Large Power	CP-2	8	13,391	3
Industrial Power	CP-3	4	27,511	4
General	GS-1	256	7,704	5
Total Sales for Commercial & Industrial		285	54,375	
Public Street & Highway Lighting				
Street Lighting	MS-1	1	418	6
Total Sales for Public Street & Highway Lighting		1	418	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,643	66,454	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		610,368	32,741	643,109	1
0	0	610,368	32,741	643,109	
18,092	22,592	295,455	14,984	310,439	2
32,531	36,414	590,682	36,317	626,999	3
66,833	69,482	1,151,788	74,299	1,226,087	4
		382,779	21,083	403,862	5
117,456	128,488	2,420,704	146,683	2,567,387	
		42,235	1,070	43,305	6
0	0	42,235	1,070	43,305	
				0	7
0	0	0	0	0	
117,456	128,488	3,073,307	180,494	3,253,801	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)	(c)	
Name of Vendor	WPPI		1
Point of Delivery	Sub-station		2
Type of Power Purchased (firm, dump, etc.)	firm		3
Voltage at Which Delivered	26.4 kV		4
Point of Metering	Sub-station		5
Total of 12 Monthly Maximum Demands -- kW	133,474		6
Average load factor	72.0914%		7
Total Cost of Purchased Power	2,678,214		8
Average cost per kWh	0.0381		9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak
			Off-peak
January	2,782	3,292	12
February	2,619	2,826	13
March	2,859	3,152	14
April	2,724	2,801	15
May	2,511	3,104	16
June	2,791	2,868	17
July	2,991	3,004	18
August	2,845	3,422	19
September	2,696	3,090	20
October	2,763	3,097	21
November	2,567	3,257	22
December	2,906	3,276	23
Total kWh (000)	33,054	37,189	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak
			Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Main	Perry	Westside			1
Voltage--High Side	26,400	26,400	26,400			2
Voltage--Low Side	4,160	480	4,160			3
Num. Main Transformers in Operation	1	4	1			4
Capacity of Transformers in kVA	5,000	9,000	5,000			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,845	458	35,660	1
Acquired during year	110	18	4,804	2
Total	1,955	476	40,464	3
Retired during year	38	3	21	4
Sales, transfers or adjustments increase (decrease)	5			5
Number end of year	1,922	473	40,443	6
Number end of year accounted for as follows:				7
In customers' use	1,699	363	28,343	8
In utility's use	20	26	958	9
Inactive transformers on system				10
Locked meters on customers' premises	12			11
In stock	191	84	11,142	12
Total end of year	1,922	473	40,443	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Fluorescent	160	120	89,842	1
Mercury Vapor	250	180	227,479	2
Sodium Vapor	150	76	59,491	3
Total		376	376,812	
Ornamental				
Mercury Vapor	175	13	10,348	4
Mercury Vapor	250	3	3,791	5
Sodium Vapor	100	15	8,042	6
Sodium Vapor	150	24	18,786	7
Total		55	40,967	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Acct. #392 - Adjustment made for truck retired in 1992.

Accumulated Provision for Depreciation - Electric (Page E-08)

Acct. #391 - Over-accrued in 1997.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	558,075	1
Total Sewage Operating Revenues	558,075	
Other Operating Revenues		
Forfeited Discounts (631)	1,434	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	720	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,154	
Total Operating Revenues	560,229	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	192,272	8
Maintenance Expenses (831-834)	17,719	9
Customer Accounting & Collection Expenses (840-843)	9,933	10
Administrative and General Expenses (850-857)	60,369	11
Total Operation and Maintenance Expenses	280,293	
Other Operating Expenses		
Depreciation Expense (403)	180,398	12
Amortization Expense (404)	0	13
Taxes (408)	6,046	14
Total Other Operating Expenses	186,444	
Total Operating Expenses	466,737	
NET OPERATING INCOME	93,492	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	913	50,400	258,261	5
Commercial Revenues	119	23,908	97,991	6
Industrial Revenues	9	21,869	160,071	7
Revenues from Public Authorities	10	3,417	13,471	8
Total Measured Service to General Customers (622)	1,051	99,594	529,794	
Service to Public Authorities (623)				9
Service to Other Systems (624)	1	3,858	14,428	10
Other Sewerage Service (625)	4	2,192	13,853	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,056	105,644	558,075	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,434	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,434	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
Miscellaneous Sales	720	6
Total Miscellaneous Operating Revenues (635)	720	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	54,774	1
Power and Fuel for Pumping (821)	72,838	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	16,407	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	48,253	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	192,272	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	6,079	12
Maintenance of Treatment and Disposal Plant Equipment (833)	10,516	13
Maintenance of General Plant Structures and Equipment (834)	1,124	14
Total Maintenance Expenses	17,719	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	5,887	15
Flat Rate Inspections (841)		16
Meter Reading (842)	4,046	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	9,933	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,279	19
Office Supplies and Expenses (851)	5,148	20
Outside Services Employed (852)	12,768	21
Insurance Expense (853)	3,720	22
Employees Pensions and Benefits (854)	18,462	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	18,992	25
Rents (857)		26
Total Administrative and General Expenses	60,369	
Total Operation and Maintenance Expenses	280,293	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security			1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): FICA		6,046	4
Total tax expense		6,046	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0	8,000	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0	34,736	16
Total Collection System Pumping Installations	0	42,736	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0	2,268	18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0	2,715	21
Advanced Treatment Equipment (335)	0	223,197	22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0	2,485	26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			0	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	2,907	36,337	41,430	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)	19,134	19,134	34,736	16
Total Collection System Pumping Installations	22,041	55,471	76,166	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)		400	400	17
Structures and Improvements (331)		2,369,175	2,371,443	18
Preliminary Treatment Equipment (332)		226,969	226,969	19
Primary Treatment Equipment (333)		59,987	59,987	20
Secondary Treatment Equipment (334)		1,030,485	1,033,200	21
Advanced Treatment Equipment (335)			223,197	22
Chlorination Equipment (336)		53,730	53,730	23
Sludge Treatment and Disposal Equipment (337)		213,482	213,482	24
Plant Site Piping (338)		348,047	348,047	25
Flow Metering and Monitoring Equipment (339)		61,757	64,242	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	230,665	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0	1,972	34
Other Tangible Property (390)	0		35
Total General Plant	0	1,972	
Total utility plant in service directly assignable	0	275,373	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	275,373	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)		45,296	45,296	28
Total Treatment and Disposal Plant	0	4,409,328	4,639,993	
GENERAL PLANT				
Land and Land Rights (370)		34	34	29
Structures and Improvements (371)		3,038	3,038	30
Office Furniture and Equipment (372)		1,267	1,267	31
Computer Equipment (372.1)		4,836	4,836	32
Transportation Equipment (373)		20,029	20,029	33
Other General Equipment (379)		140,183	142,155	34
Other Tangible Property (390)			0	35
Total General Plant	0	169,387	171,359	
Total utility plant in service directly assignable	22,041	4,634,186	4,887,518	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	22,041	4,634,186	4,887,518	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE